

**Generate**

**Charity No. 1197920**

**Trustee's Report and Unaudited Accounts**

**31 March 2023**

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## **Generate**

The trustee presents their report with the unaudited financial statements of the charity for the period ended 31 March 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The charity is registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation (CIO) with a registration date of 15<sup>th</sup> February 2022.

#### **Charity No. 1197920**

#### **Principal Office**

Blake House 18 Blake Street, York, YO1 8QG

#### **Trustees**

The Trustees have been given dispensation under s38(3) of the Charities Act 2011 from being shown in the register of charities and under 40(4) of The Charities (Accounts and Reports) Regulations 2008, for withholding the names of any person who has been a charity trustee at any time during the financial year in question from the Annual Report.

#### **Accountants**

S J Perry Ltd  
38 York Road  
Acomb  
York  
YO24 4LZ

#### **Bankers**

HSBC  
13 Parliament Street  
York  
YO1 8XS

## **OBJECTIVES AND ACTIVITIES**

The relief of need amongst persons impacted by gender dysphoria, gender incongruence and any related condition under the umbrella of gender reassignment for the public benefit by:

1. a) Providing support, services, and training; b) Providing information and services for people and organisations who support those impacted by the conditions referenced above.
2. The promotion of equality and diversity for the public benefit by raising public awareness in equality, diversity, and equity with regards to gender identity.

Generate seeks to undertake activities and projects that support the mental health and wellbeing of transgender and non-binary people and those exploring their gender identity. We aim to build the resilience and confidence of the trans community, empowering individuals to live happier, more fulfilling and more stable lives.

Our support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare. We provide safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life.

This financial year has been the first of Generate as a registered charity. During the year we secured funds to help reduce loneliness and isolation of this marginalised community. We have run weekly peer support group sessions, workshops, provided 1-2-1 coaching and mentoring and support through messaging, chat apps, and telephone.

As well as direct support of the trans, non-binary and gender questioning community, we have been working to develop Generate as an organisation, including working of strategy, planning, employing our first staff and registering as a CIO. Gaining charitable status has also helped open funding possibilities to us, which saw the start of our parents of trans people support group and a bid to develop and provide a therapeutic support group and other gender exploring activities.

This year has also seen Generate start a 3 year piece of work with the community, bringing them together to identify the barriers they experience to activity and support participation, as well as in healthcare.

## **THE CONTRIBUTION OF VOLUNTEERS DURING THE YEAR**

The charity benefits and is grateful for the ongoing support of its volunteers in various roles including as trustees, supporters and in providing practical assistance in its projects, events and contributing to the life of the community created by the charity's activities.

## **ACHIEVEMENTS AND PERFORMANCE**

The trans community is disproportionately more isolated with higher rates of self-harm and suicide than other sections of society. We have continued and grown our support provision over the past year through facilitated peer support sessions, 1-2-1's and online activity. This support has positively helped 140 beneficiaries maintain better mental health, reduce isolation, and provide opportunities to develop meaningful connections.

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What Jane Doe, a Generate beneficiary, had to say about the support she has received from Generate and the peer-support group:

*Generate provided me with a safe place, completely free of judgement, within which to explore my gender identity - whether that be trying new clothes, a new name, or even just new pronouns. And eventually, with the group's support, I was able to 'find' myself and come to terms with who I was/am. Since then, the group has always been there for me in terms of support, whether it be just everyday difficulties or I'm going through a rough patch. I'm not exaggerating when I say that I wouldn't be the person I am today without Generate, and through the group I've made friends for life.'*

The Trustees and Senior Management Team review and analyse the risks facing the organisation on a regular basis, ensuring that systems are in place to mitigate risks identified. This was last undertaken during November 2022. Charities continue to be under close scrutiny and to ensure our continued transparency we are committed to improving our high standards in line with best practice. To bolster our position, we will continue to deliver our charitable works to the highest standard practicable, seek innovative ways of fundraising, increase publicity, and extend our collaborative working with others, to deliver mutual benefits.'

Generate is involved with work or collaborates with a number of organisations including GIRES, MESMAC, Mermaids, St John University Community's Centre (counselling), York LGBT Forum. Through our staff and volunteers the charity works with NHS England involved with the Patient and Public Voice Partners and the Transgender Network to focus on the bigger picture and longer-term change

## PUBLIC BENEFIT

Generate carries out its charitable purposes for the public benefit by helping our beneficiaries to maintain better mental health, reduce isolation and provide opportunities to develop meaningful connections. The charity helps to reduce the strain on other public services and to provide a positive community for its beneficiaries. During the financial year Generate supported 140 beneficiaries through facilitated peer support sessions, 1-2-1's and online activity.

The charity's support activities help alleviate the suffering experienced by transgender individuals caused by direct and indirect discrimination in everyday life and healthcare and by providing safe spaces where transgender people can be themselves and are supported to explore what being trans means for their life. The charity complies with its duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## FINANCIAL REVIEW

Generate CIO was formed on 15th February 2022, with a donation from a previous unregistered association of £22,115. In the period from 15th February 2022 to its first financial reporting date of 31st March 2023 Generate had an income of £90,902 in restricted income for the purposes specified by the donor. The charity also received £344 in unrestricted donations and interest. Total expenditure for the period amounted to £78,761 of its unrestricted income.

The net result of the charity for the year is small net income of £12,141 in the year. In addition to the £21,115 donated by the predecessor organisation, results in funds carried forward on 31st March 2023 of £33,256. The Trustees have worked hard over the past year to improve Generate's financial position to help the stability of the organisation. With thanks to a great team of staff and volunteers, as well as thanks to all of

## **Generate**

our supporters, that charity weathered the Coronavirus Pandemic and is in a healthy financial position.

### **RESERVES POLICY**

At 31st March 2023 the charity held reserves of £33,256, which is held to be utilised for the purposes specified in the grant or funding agreement. The period ending 31st March 2023 was Generate's first financial period as a registered charity and its funds were utilised for the purposes agreed with the donors, with funding held in reserve to complete projects ongoing at the financial year end.

It is the policy of the CIO to build and maintain unrestricted funds, which are free reserves, and restricted funds which are ring-fenced programme reserves. Free reserves are held to enable an orderly organisational closure, in such an eventuality, providing sufficient funds to cover management, employee redundancy, and the orderly wind down of services to reduce a sudden and adverse impact upon service users, as well as the ability to meet all contractual obligations of the CIO, over a period of 3 to 6 months. The free reserves target is therefore expressed as a range.

Unrestricted funds were maintained at or below this level throughout the year. Generate's reserves policy continues to apply a risk based approach to its general and ring fenced reserves. This is reviewed, at least annually, and monitored by the Senior Management Team and Trustees quarterly. The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

We would like to thank our donors for their generous contributions. We would also like to thank our funders: Better Connect, Joseph Rowntree Foundation, The National Lottery Fund and Two Ridings Community Foundation for helping to make our work possible.

The Trustees and Senior Management Team review and analyse the risks facing the organisation on a regular basis, ensuring that systems are in place to mitigate risks identified.

Charities continue to be under close scrutiny and to ensure our continued transparency we are committed to improving our high standards in line with best practice. To bolster our position, we will continue to deliver our charitable works to the highest standard practicable, seek innovative ways of fundraising, increase publicity, and extend our collaborative working with others, to deliver mutual benefits.'

### **PLANS FOR THE FUTURE**

The Trustees are actively promoting Generate with the aim of providing continuing support to gender diverse people through a range of counselling, welfare, and social support programmes. The Board intends to continue seeking funding to deliver the charities objects from a range of local donors and funders primarily through voluntary donations and grants.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution and is constituted as a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales.

### **TRUSTEE RECRUITMENT**

Generate will use various approaches to the recruitment of Trustees including through its network and contacts and where appropriate through advertising and the use of recruitment agencies. Appointed at

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the AGM or at any other time the Charity trustees. Trustees are selected through external advertisement, application, and interview process, as needed; appointments are formalised at the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Details of The Independent Examiner**

**Robert Woolley FCCA CTA**

Fellow Member of the Association of Chartered Certified Accountants and Chartered Tax Advisor

This report has been approved by the Trustees

29<sup>th</sup> January 2024

## **Independent Examiner's Report to the trustee of Generate**

I report to the trustees on my examination of the financial statements of Generate for the period ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

### **Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

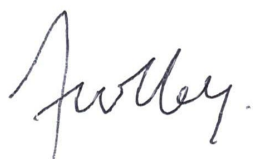
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



### **Robert Woolley FCCACTA**

Fellow Member of the Association of Chartered Certified Accountants and  
Chartered Tax Advisor  
Crown House, York Road  
Skiptonthorpe York  
East Yorkshire YO43 3PF

This report was signed on 29<sup>th</sup> January 2024



**Statement of Financial Activities  
for the period ended 31 March 2023**

		<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
	<b>Notes</b>			
<b>Income and endowments from:</b>				
Donations and legacies	2	330	21,115	21,445
Charitable activities	3	-	90,902	90,902
Investments	4	14	-	14
<b>Total</b>		<b>344</b>	<b>112,017</b>	<b>112,361</b>
<b>Expenditure on:</b>				
Raising funds	5	-	1,335	1,335
Other	6	344	77,426	77,770
<b>Total</b>		<b>344</b>	<b>78,761</b>	<b>79,105</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>-</b>	<b>33,256</b>	<b>33,256</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>-</b>	<b>33,256</b>	<b>33,256</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>-</b>	<b>33,256</b>	<b>33,256</b>
<b>Reconciliation of funds:</b>				
<b>Total funds carried forward</b>		<b>-</b>	<b>33,256</b>	<b>33,256</b>

All activities derive from continuing operations and;  
The above statement includes all recognised gains and losses  
The notes on pages 11 to 17 form an integral part of these accounts

**Balance Sheet as at 31 March 2023**

		<b>2023</b>
		<b>£</b>
<b>Current assets</b>		
Cash at bank and in hand		35,712
		<u>35,712</u>
<b>Creditors:</b> Amount falling due within one year	8	(2,456)
		<u>33,256</u>
<b>Net current assets</b>		
<b>Total assets less current liabilities</b>		33,256
<b>Net assets excluding pension asset or liability</b>		<u>33,256</u>
<b>Total net assets</b>		<u>33,256</u>
 <b>The funds of the charity</b>		
<b>Restricted funds</b>		
Restricted income funds	9	33,256
		<u>33,256</u>
<b>Unrestricted funds</b>		
<b>Reserves</b>		
 <b>Total funds</b>		<u>33,256</u>

These financial statements have been approved by the trustees on 29<sup>th</sup> January 2024

The notes on pages 11 to 17 form an integral part of these accounts

## **Generate**

### **Notes to the Accounts**

#### **1. Accounting policies Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### **Unrestricted funds**

These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

#### **Designated funds**

These are unrestricted funds earmarked by the trustees for particular purposes.

#### **Revaluation funds**

These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

#### **Restricted funds**

These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

#### **Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

#### **Income with related expenditure**

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

#### **Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

#### **Tax reclaims on donations and gifts**

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

#### **Donated services and facilities**

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

#### **Volunteer help**

The value of any volunteer help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

## **Expenditure**

### **Recognition of expenditure**

Expenditure on raising funds Expenditure on charitable activities

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

### **Expenditure on raising funds**

These comprise the costs associated with attracting voluntary income, fundraising costs and investment management costs.

### **Expenditure on charitable activities**

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

### **Governance Costs**

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

### **Other Expenditure**

These are support costs not allocated to a particular activity.

### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2. Income from donations and legacies

Unrestricted	Restricted	Total 2023
£	£	£
330	-	330
-	21,115	21,115
<u>330</u>	<u>21,115</u>	<u>21,445</u>

3. Income from charitable activities

Restricted	Total 2023
£	£
90,902	90,902
<u>90,902</u>	<u>90,902</u>

4. Income from investments

Unrestricted	Total 2023
£	£
14	14
<u>14</u>	<u>14</u>

5. Expenditure on raising funds

	Restricted	Total 2023
	£	£
Fundraising costs	1,335	1,335
	<u>1,335</u>	<u>1,335</u>

**6. Other expenditure**

	Unrestricted	Restricted	Total 2023
	£	£	£
	-	95	95
Employee costs	-	69,860	69,860
Motor and travel costs	-	502	502
Premises costs	-	734	734
General administrative costs	285	3,248	3,533
Legal and professional costs	59	2,387	2,446
	<u>344</u>	<u>76,826</u>	<u>77,170</u>

**7. Staff costs**

	2023
Salaries and wages	56,252
Social security costs	517
Pension costs	923
Temporary Staff	12,168
	<u>69,860</u>

No employee received emoluments in excess of £60,000.

**8. Governance****Costs**

	2023
Independent Examination	600
	<u>600</u>

**9. Creditors:**

Amounts falling due within one year

	2023
	£
Trade creditors	158
Other taxes and social security	1,698
Accruals	600
	<u>2,456</u>

**10. Movement in funds**

	Incoming resources (including other gains/losses) £	Resources expended £
Restricted funds:		
Restricted income funds:	112,017	(78,761)
<b>Total</b>	<u>112,017</u>	<u>(78,761)</u>

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Notes to the Accounts

Unrestricted funds:  
General funds

344                      (344)

**Total funds**

112,361                      (79,105)

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**Notes to the Accounts**

		<b>Unrestricted funds</b>
		<b>£</b>
<b>11. Analysis of net assets between funds</b>		
Net current assets		33,256
		<u>33,256</u>

		<b>Cash flows</b>
		<b>£</b>
<b>12. Reconciliation of net debt</b>		
Cash and cash equivalents		35,712
		<u>35,712</u>
Net debt		<u>35,712</u>

**13. Commitments**

**Operating lease commitments**

Operating leases with expiry date:

	<b>2023</b>
	<b>£</b>
<b>Land and buildings</b>	
Office Rent	<u>724</u>

**Pension commitments**

The pension cost charge to the charity

<b>2023</b>
<b>£</b>
<u>923</u>

**14. Related Parties**

There are no related party transactions

**15. Going Concern**

The trustees have considered the going concern status of the charity and are satisfied that the funds carried forward at the year end are satisfactory and sufficient to meet the charities commitments.



**Generate**  
**Detailed Statement of Financial Activities**

**for the period ended 31 March 2023**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	330		330
	-	21,115	21,115
	330	21,115	21,445
Charitable activities	-	90,902	90,902
	-	90,902	90,902
Investments	14	-	14
	14	-	14
<b>Total income and endowments</b>	<b>344</b>	<b>112,017</b>	<b>112,361</b>
<b>Expenditure on:</b>			
Marketing and advertising	-	1,335	1,335
<b>Total of expenditure on raising funds</b>	<b>-</b>	<b>1,335</b>	<b>1,335</b>
Other expenditure	-	95	95
	-	95	95
Employee costs			
Salaries/wages	-	56,252	56,252
Employer's NIC	-	517	517
Pension costs	-	923	923
Temporary staff	-	12,168	12,168
	0	69,860	69,860
Motor and travel costs			
Travel and subsistence	-	502	502
	-	502	502
Premises costs			
Rent	-	734	734
	-	734	734
General administrative costs,			
Bank charges	70		70
Accountancy	59	2,387	2,446
General insurances	200	-	200
Other Legal and Professional	-	-	-
Software, IT support	-	728	728
Stationery and printing	15	-	15
Subscriptions	-	328	328
Sundry expenses	-	1,269	1,269
Telephone and broadband	-	923	923
	344	5635	5979

Generate

Detailed Statement of Financial Activities

Governance Costs

Independent examination	-	600	600
<b>Total of expenditure of other costs</b>	<u>344</u>	<u>77,426</u>	<u>77,770</u>
<b>Total expenditure</b>	<u>344</u>	<u>78,761</u>	<u>79,105</u>
<b>Net income -</b>		33,256	33,256
<b>Net income before other gains / (losses)</b>		33,256	33,256
Other Gains	-	-	-
<b>Net movement in funds</b>		33,256	33,256
<b>Reconciliation of funds:</b>			
Total funds brought forward	-	-	-
<b>Total funds carried forward</b>		<u>33,256</u>	<u>33,256</u>